

Panasonic

Panasonic Electric Works Corporation of America
formerly Aromat Corporation

829 Central Avenue, New Providence, NJ 07974-1526
Tel: (908) 464-3550 Fax: (908) 771-5658
<http://pewa.panasonic.com>

October 18, 2005

VIA Facsimile & FedEx
(248) 813-4588

Robert T. Andary
Delphi Corporation
5820 Delphi Drive
Troy, MI 48098-2815

VIA Facsimile & FedEx
(212) 735-7000

Kayalyn A. Marafioti
Skadden, Arps, et al., LLP
Four times Square
New York, NY 10036

VIA Facsimile & FedEx
(312) 407-0411

John Wm. Butler, Jr.
Skadden, Arps, et al, LLP
333 West Wacker Dr., Ste. 2100
Chicago, IL 60606

RE: Delphi Corporation, et al. Chapter 11 Case No. 05-44481-rdd
NOTICE OF RECLAMATION

Dear Sir or Madam,

THIS IS A NOTICE OF RECLAMATION in accordance with UCC Section 2-702 (2), 11 U.S.C. Section 546(c), and the October 13, 2005 Court Order, "Establishing Procedures for the Treatment of Reclamation Claims," in connection with the above Chapter 11 case filed on October 8, 2005.

Panasonic Electric Works Corporation of America ("PEWA") (previously known as Aromat Corporation) hereby exercises its right to reclaim goods received by Delphi within the time period permitted for such reclamation (the "Reclaimed Goods"), in the amount of \$79,965.00. Attached is a summary indicating the invoice numbers, order numbers, packing slip numbers, invoice dates and amounts billed for the Reclaimed Goods. Copies of the invoices listed are attached as well.

PEWA hereby demands the immediate return of the Reclaimed Goods, along with any other goods that may be subject to reclamation. Please contact the undersigned to make arrangements for their return. All of PEWA's rights are expressly reserved, including the right to modify any claims asserted herein.

Very truly yours,

PANASONIC ELECTRIC WORKS
CORPORATION OF AMERICA



Masayuki Nagata
Chief Financial Officer

Enclosures

Cc: Clerk of the Bankruptcy Court (w/encl)

Delphi Delco Electronics Billing History

Invoice Number	Order Number	Packing Slip No.	Purchase Order No.	Invoice Date	Amount Billed
1402624	716497	1517714	550045267	28-Sep-05	5,670.00
1402700	717564	1517716	550042815	28-Sep-05	4,500.00
1403055	716497	1519369	550045267	29-Sep-05	5,670.00
1403375	716497	1521119	550045267	30-Sep-05	5,670.00
1403707	717564	1525922	550042815	4-Oct-05	28,800.00
1403712	716497	1525214 & 1524388	550045267	4-Oct-05	10,395.00
1404011	716497	1526695	550045267	5-Oct-05	5,670.00
1404306	716497	1528307	550045267	6-Oct-05	5,670.00
1404482	716497	1529499	550045267	7-Oct-05	5,670.00
1404485	717564	1529502	550042815	7-Oct-05	2,250.00
					79,965.00

1 of 1
Invoice

Number: 1402624
Date: 28-SEP-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550045267

P.O.Rev: Sales Order: 716497

Cust. Num: 3699
Location: KOKOMO BIL

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

Ship To:
DELPHI DELCO ELECTRONICS
PLANT: DA64
7929 S HOWELL
DLOC: 0001
OAK CREEK WI 53154

Supplier#: Sales Rep
USA AUTOMOTIVE-ALL SALES

Term Name Term Due Date
NET 60 DAYS 27-NOV-05

Waybill Number
1253195

Bill To Attn. Ship Date Ship Via
28-SEP-05 PRO TRANS

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1A-12V-H40/9391268 Special CP Relay for DELPHI/DELCO	18000	OEM STAND	18000 Delivery#: 1517714 0.315	5,670.00	

Subtotal 5,670.00 Tax 0.0 Freight 0.00 Total 5,670.00
Currency: USD

Tax Registration Number: 22-2041374

Comments:

Sp1 Instructions:

1 of 1
Invoice

Number: 1402700
Date: 28-SEP-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550042815

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

P.O. Rev: 717564

Cust. Num: 3699
Location: KOKOMO BIL

Ship To:
DELPHI DELCO ELECTRONICS
PLANT : DA24
702 JOAQUIN CAVAZOS
DLOC: 0002
LOS INDIOS TX 78567

Supplier#:
Sales Rep
USA AUTOMOTIVE-ALL SALES

Term Name NET 60 DAYS Term Due Date 27-NOV-05

Bill To Attn. Ship Date 28-SEP-05 Ship Via PRO TRANS Waybill Number 1253194

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1-12V-H43G/9394212004 Special CP Relay for DELCO-DELPHI	12000	OEM STAND	12000 Delivery#: 1517716 0.375		4,500.00

Subtotal	Tax	Freight	Total
4,500.00	0.00	0.00	4,500.00

Currency: USD

Tax Registration Number: 22-2041374

Comments:

Spl Instructions:

1 of 1
Invoice

Number: 1403055
Date: 29-SEP-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550045267

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

Term Name NET 60 DAYS Term Due Date 28-NOV-05

Bill To Attn. Ship Date 29-SEP-05 Ship Via PRO TRANS

Ship To:
DELPHI DELCO ELECTRONICS
PLANT: DA64
7929 S HOWELL
DLOC: 0001
OAK CREEK WI 53154
Supplier#:
Sales Rep
USA AUTOMOTIVE-ALL SALES

Waybill Number
1254597

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1A-12V-H40/9391268 Special CP Relay for DELPHI/DELCO	18000	OEM STAND	18000 Delivery#: 1519369 0.315		5,670.00

Subtotal	Tax	Freight	Total
5,670.00	0.00	0.00	5,670.00

Currency: USD

Tax Registration Number: 22-2041374

Comments:

Spl Instructions:

1 of 1
Invoice

Number: 1403375
Date: 30-SEP-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550045267

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

P.O.Rev:
Sales Order: 716497

Cust. Num: 3699
Location: KOKOMO BIL

Ship To:
DELPHI DELCO ELECTRONICS
PLANT: DA64
7929 S HOWELL
DLOC: 0001
OAK CREEK WI 53154

Supplier#:
Sales Rep
USA AUTOMOTIVE-ALL SALES

Term Name Term Due Date
NET 60 DAYS 29-NOV-05

Bill To Attn. Ship Date Ship Via Waybill Number
30-SEP-05 PRO TRANS 1255559

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1A-12V-H40/9391268 Special CP Relay for DELPHI/DELCO	18000	OEM STAND	18000 Delivery#: 1521119 0.315		5,670.00

Subtotal 5,670.00 Tax 0.0 Freight 0.00 Total 5,670.00
Currency: USD

Tax Registration Number: 22-2041374

Comments:

Spl Instructions:

1 of 1
Invoice

Number: 1403707
Date: 04-OCT-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550042815

P.O.Rev:
Sales Order: 717564

Cust. Num: 3699
Location: KOKOMO BIL

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

Ship To:
DELPHI DELCO ELECTRONICS

PLANT : DA24

702 JOAQUIN CAVAZOS

DLOC: 0002

LOS INDIOS TX 78567

Supplier#:

Sales Rep
USA AUTOMOTIVE-ALL SALES

Term Name
NET 60 DAYS Term Due Date
03-DEC-05

Bill To Attn. Ship Date
04-OCT-05 Ship Via
PRO TRANS

Waybill Number
1257737

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1-12V-H43G/9394212004 Special CP Relay for DELCO-DELPHI	18000	OEM STAND	18000 Delivery#: 1525922 0.375		6,750.00
2	CP1-12V-H43G/9394212004 Special CP Relay for DELCO-DELPHI	18000	OEM STAND	18000 Delivery#: 1525922 0.375		6,750.00
3	CP1-12V-H43G/9394212004 Special CP Relay for DELCO-DELPHI	6000	OEM STAND	6000 Delivery#: 1525922 0.375		2,250.00
4	CP1-12V-H43G/9394212004 Special CP Relay for DELCO-DELPHI	16800	OEM STAND	16800 Delivery#: 1525922 0.375		6,300.00
5	CP1-12V-H43G/9394212004 Special CP Relay for DELCO-DELPHI	18000	OEM STAND	18000 Delivery#: 1525922 0.375		6,750.00
	Subtotal	28,800.00	Tax	0.0	Freight	Total 28,800.00
						Currency: USD

Tax Registration Number: 22-2041374

Comments:

Sp1 Instructions:

1 of 1
Invoice

Number: 1403712
Date: 04-OCT-05

Customer PO#: 550045267

P.O.Rev:
Sales Order: 716497

Cust. Num: 3699
Location: KOKOMO BIL

Ship To:
DELPHI DELCO ELECTRONICS
PLANT: DA64
7929 S HOWELL
DLOC: 0001
OAK CREEK WI 53154
Supplier#:

Sales Rep
USA AUTOMOTIVE-ALL SALES

Waybill Number
1257740

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

Term Name NET 60 DAYS Term Due Date 03-DEC-05

Bill To Attn. Ship Date 04-OCT-05 Ship Via PRO TRANS

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1A-12V-H40/9391268 Special CP Relay for DELPHI/DELCO	18000	OEM STAND	18000 Delivery#: 0.315	1525214	5,670.00
2	CP1A-12V-H40/9391268 Special CP Relay for DELPHI/DELCO	15000	OEM STAND	15000 Delivery#: 0.315	1524388	4,725.00

Subtotal 10,395.00 Tax 0.0 Freight 0.00 Total 10,395.00
Currency: USD

Tax Registration Number: 22-2041374

Comments:

Sp1 Instructions:

1 of 1

Number: 1404011
Date: 05-OCT-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#:550045267

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

Term Name Term Due Date
NET 60 DAYS 04-DEC-05

Ship To: DELPHI DELCO ELECTRONICS
PLANT: DA64
7929 S HOWELL
DLOC: 0001
OAK CREEK WI 53154
Supplier#:

Sales Rep

Sales Rep
USA AUTOMOTIVE-ALL SALES

Bill To Attn. Ship Date Ship Via
05-OCT-05 PRO TRANS

Waybill Number
1258618

Line	Invoice	Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1A-12V-H40/9391268	Special CP Relay for DELPHI/DELCO	18000	OEM STAND	18000	Delivery#: 1526695	5,670.00

Tax Registration Number: 22-2041374

Comments:

Spl Instructions:

1 of 1
Invoice

Number: 1404306
Date: 06-OCT-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550045267

P.O.Rev:
Sales Order: 716497

Cust. Num: 3699
Location: KOKOMO BIL

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

Ship To:
DELPHI DELCO ELECTRONICS
PLANT: DA64
7929 S HOWELL
DLOC: 0001
OAK CREEK WI 53154
Supplier#:
Sales Rep
USA AUTOMOTIVE-ALL SALES

Term Name Term Due Date
NET 60 DAYS 05-DEC-05

Bill To Attn. Ship Date Ship Via
06-OCT-05 PRO TRANS

Waybill Number
1259726

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1A-12V-H40/9391268 Special CP Relay for DELPHI/DELCO	18000	OEM STAND	18000 Delivery#: 1528307 0.315		5,670.00

Subtotal	Tax	Freight	Total
5,670.00	0.0	0.00	5,670.00

Currency: USD

Tax Registration Number: 22-2041374

Comments:

Spl Instructions:

1 of 1
Invoice

Number: 1404482
Date: 07-OCT-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550045267

P.O. Rev:
Sales Order: 716497

Cust. Num: 3699
Location: KOKOMO BIL

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

Ship To:
DELPHI DELCO ELECTRONICS
PLANT: DA64
7929 S HOWELL
DLOC: 0001
OAK CREEK WI 53154

Supplier#:
Sales Rep
USA AUTOMOTIVE-ALL SALES

Term Name Term Due Date
NET 60 DAYS 06-DEC-05

Bill To Attn. Ship Date Ship Via Waybill Number
07-OCT-05 PRO TRANS 1260529

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1A-12V-H40/9391268 Special CP Relay for DELPHI/DELCO	18000	OEM STAND	18000 Delivery#: 1529499 0.315		5,670.00

Subtotal	Tax	Freight	Total
5,670.00	0.00	0.00	5,670.00
Currency: USD			

Tax Registration Number: 22-2041374

Comments:

Spl Instructions:

1 of 1
Invoice

Number: 1404485
Date: 07-OCT-05

Remit To:
Panasonic Electric Works Corp of America
PO Box 74052
Chicago IL 60690-8052

Customer PO#: 550042815

Bill to:
DELPHI DELCO ELECTRONICS
ACCOUNTS PAYABLE
P.O. BOX 9005
KOKOMO IN 46904-9005
United States

P.O. Rev:
Sales Order: 717564

Cust. Num: 3699
Location: KOKOMO BIL

Ship To:
DELPHI DELCO ELECTRONICS
PLANT : DA24
702 JOAQUIN CAVAZOS
DLOC: 0002
LOS INDIOS TX 78567

Term Name NET 60 DAYS Term Due Date 06-DEC-05

Supplier#:
Sales Rep
USA AUTOMOTIVE-ALL SALES

Bill To Attn. Ship Date 07-OCT-05 Ship Via PRO TRANS

Waybill Number
1260766

Line	Invoice Description	Qtyshipped	DM#	Price	Qtyordered	Total
1	CP1-12V-H43G/9394212004 Special CP Relay for DELCO-DELPHI	6000	OEM STAND	6000 Delivery#: 1529502 0.375		2,250.00

Subtotal	Tax	Freight	Total
2,250.00	0.0	0.00	2,250.00

Currency: USD

Tax Registration Number: 22-2041374

Comments:

Spl Instructions: